Great Britain K. 8223 e. 13 25

REASONS

Humbly Offer'd for the relief of ſeveral Merchants, Importers of Prize COCOA, againſt part of an Act, paſt laſt Seſſions of Parliament; Entituled an Act for the Encouragement of the Trade to *America*, ſo far as relates to Prize COCOA, that hath paid Her Majeſties Cuſtoms in *America*, as ſhall appear by Certificate

9 Anne, Public Acts, c. 29.

BEfore the Sixth of Her Majeſties Reign, Goods of the Growth of the *French* and *Spaniſh West-Indies*, taken as Prize there, were Imported into *Great-Britain*, paying the ſame Duty as if they had been of the Growth and Produce of our own Plantations, which was but half of what they are now obliged to pay, and paid no Duty to Her Majeſty in *America*.

By an Act paſt in the Sixth Year of Her Majeſties Reign, for Encouraging the Trade to *America*, all Prize Goods brought into the Plantations were obliged to pay a very high Duty to Her Majeſty there; which occaſioned a great advance on the Price of all Prize Goods, yet they continued to pay the ſame Duty in *Great-Britain* as before.

That by the Act paſt laſt Seſſions of Parliament, Prize Goods are not for the future to pay any Duty in *America*, but are to pay in *Great Britain* the ſame Duties as if they had not been Prize, which is double what they paid before in *Great Britain*. But the ſaid Act makes no Proviſion for ſuch Prize Cocoa as hath paid the Cuſtoms to Her Majeſty in *America*, and to be brought into *Great Britain*.

So that Prize-Cocoa that came before the Act of the Sixth of the Queen, paid no Duty in the Plantations, and that which was brought into the Plantations after the Act paſt laſt Seſſions is to pay no Duty there; Prize-Cocoa that was Imported before the Firſt of *June* 1711 paid only the Duty in *America*, and the half Duty in *Great Britain*; and that which was Imported into *Great Britain* in the ſame Veſſels in which it was Taken in, and Condemned here as Prize, pays no Duty in *America*, and but the half Duty here.

But Your Petitioners unleſs relieved muſt, as the Caſe now ſtands, pay the double Duty in *Great Britain*, beſides the Duty they have already paid in *America*, which is the greater Hardſhip upon Your Petitioners; They not being upon an equal Foot with any of their Fellow Subjects.

If the Owners of Prize-Cocoa, that paid Her Majeſty's Cuſtom in *America*, are obliged to pay the Duty as it now ſtands in *Great-Britain*, they muſt loſe all the prime coſt of their Goods in *America*, with the Duty that was paid there to Her Majeſty, the caſe being ſo very hard, the Lord High Treaſurer, upon Application made to him, with the Opinion of the Attorney General and Commiſſioners of the Cuſtoms did give leave for ſuch Cocoa, as is now imported to be put into Ware-houſes under the Queen's Locks, till the Proprietors of it could apply to Parliament for relief in the ſaid Duty.

For which Reaſons it is humbly hoped, that ſuch Prize-Cocoa as ſhall appear by Certificate to have paid the Queen's Duty in *America*, ſhall be ſubject to the payment of ſuch Duties only in *Great Britain*, as it was before the paſſing the ſaid Act laſt Seſſions of Parliament; otherwiſe it will be a great Detriment to all the Owners of the ſaid Cocoa, and it is fear'd may prove the Ruin of ſeveral of the ſaid Owners.

Note. There is but little Cocoa but what is of the growth of the *French* and *Spaniſh Weſt Indies*, and ſince we have had Encouragement to take it as Prize, we have ſupplied the *Spaniard* and moſt part of *Europe* with that Commodity, and when a Moderate Duty was paid here great Quantities were uſed at Home, and ſo the Duty remained with the Crown; but ſince they have paid the high Duty, moſt or all the ſaid Cocoa is Shipp'd off again, and draws back five ſixths of the Cuſtom from the Crown.

N. B. The Plantation Duty that was paid here, before the paſſing of the late Act, was but three Pounds a Hundred, but ſince the paſſing of the late Act, they are obliged to pay ſix Pounds a Hundred Cuſtom; beſides that Duty which Your Petitioners paid to the Queen in the Plantations.

Humbly offer'd for the relief of several Merchants Importers of Prize-Cocoa.

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